

UNITED STATES BANKRUPTCY COURT  
Eastern DISTRICT OF PA

In re Lewis M. Irving

Case No. 19-13930-AMC  
Reporting Period: 6/18/19 - 7/31/19

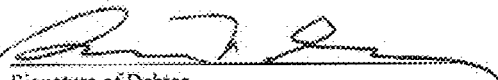
MONTHLY OPERATING REPORT  
(INDIVIDUAL WAGE EARNERS)

File with Court and submit copy to United States Trustee within 20 days after end of month

Include FORM MOR-1 (INDV) if debtor is a wage earner.  
Substitute FORM MOR-2 (RE) for MOR-1 if case is a Single Asset Real Estate case.  
Submit copy of report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1 (INDV)	✓	
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1 (CONT)		
Copies of bank statements			
Cash disbursements journals			
Statement of Operations		✓	
Balance Sheet			
Status of Postpetition Taxes			
Copies of IRS Form 6123 or payment receipt			
Copies of tax returns filed during reporting period			
Summary of Unpaid Postpetition Debts			
Listing of aged accounts payable			
Accounts Receivable Reconciliation and Aging			
Debtor Questionnaire			

I declare under penalty of perjury (28 U.S.C. Section 1746) that the documents attached to this report are true and correct to the best of my knowledge and belief.

  
Signature of Debtor

Date 9/24/2019

\_\_\_\_\_  
Signature of Joint Debtor

Date

\_\_\_\_\_  
Signature of Authorized Individual\*

Date

\_\_\_\_\_  
Printed Name of Authorized Individual

Title of Authorized Individual

\* Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

FORM MOR (INDV)  
(9/99)

UNITED STATES BANKRUPTCY COURT  
~~Easter~~ DISTRICT OF PA

In re Lewis M. Irving

Case No. 19-13930-AMC  
 Reporting Period: 6/18/19 - 7/31/19

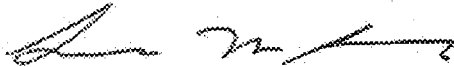
**MONTHLY OPERATING REPORT**

File with Court and submit copy to United States Trustee within 10 days after end of month.

Submit copy of report to any official committees appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	✓		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	✓		
Schedule of Professional Fees Paid	MOR-1b	✓		
Copies of bank statements		✓		
Cash disbursements journals		✓		
Statement of Operations	MOR-2	✓	✓	
Balance Sheet	MOR-3	✓		
Status of Postpetition Taxes	MOR-4	✓		
Copies of IRS Form 6123 or payment receipt				
Copies of tax returns filed during reporting period				
Summary of Unpaid Postpetition Debts	MOR-4	✓		
Listing of aged accounts payable	MOR-4	✓		
Accounts Receivable Reconciliation and Aging	MOR-5	✓		
Debtor Questionnaire	MOR-5	✓		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.



Signature of Debtor

9/29/2019

Date

Signature of Joint Debtor

Date

Signature of Authorized Individual\*

Date

Printed Name of Authorized Individual

Title of Authorized Individual

\*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

In re: Lewis M. Irving  
Debtor

Case No. 19-13930  
Reporting Period 6/18/19 - 7/31/19

### INDIVIDUAL DEBTOR CASH RECEIPTS AND CASH DISBURSEMENTS

(This Form must be submitted for each Bank Account maintained by the Debtor)

Amounts reported should be per the debtor's books, not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. Attach the bank statements and a detailed list of all disbursements made during the report period that includes the date, the check number, the payee, the transaction description, and the amount. A bank reconciliation must be attached for each account. (See MOR-1 (INDV) (CONT))

	Current Month Actual	Cumulative Filing to Date Actual
Cash - Beginning of Month	\$5,700.00	\$5,700.00
<b>RECEIPTS</b>		
Wages (Net)	0	0
Interest and Dividend Income	0	0
Alimony and Child Support	0	0
Social Security and Pension Income	N/A	N/A
Sale of Assets	0	0
Other Income (attach schedule)		
<b>Total Receipts</b>		
<b>DISBURSEMENTS</b>		
<b>ORDINARY ITEMS:</b>		
Mortgage Payment(s)	\$1,825.77	\$1,825.77
Rental Payment(s)		
Other Secured Note Payments	\$2,354.12	\$2,354.12
Utilities		
Insurance	\$200.00	\$200.00
Auto Expense		
Lease Payments		
IRA Contributions		
Repairs and Maintenance	\$960.92	\$960.92
Medical Expenses		
Household Expenses		
Charitable Contributions		
Alimony and Child Support Payments		
Taxes - Real Estate		
Taxes - Personal Property		
Taxes - Other (attach schedule)		
Travel and Entertainment		
Gifts		
Other (attach schedule)		
<b>Total Ordinary Disbursements</b>		
<b>REORGANIZATION ITEMS:</b>		
Professional Fees		
U. S. Trustee Fees		
Other Reorganization Expenses (attach schedule)		
<b>Total Reorganization Items</b>		
<b>Total Disbursements (Ordinary + Reorganization)</b>	\$5,340.81	\$5,340.81
<b>Net Cash Flow (Total Receipts - Total Disbursements)</b>	\$359.19	\$359.19
<b>Cash - End of Month (Must equal reconciled bank statement)</b>		

FORM MOR-1 (INDV)  
(9-09)





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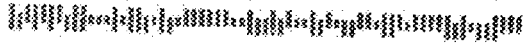
STATEMENT OF ACCOUNT

000084171 01 AY 0.080 MITD01040072619379734 0053 11 07



LEWIS M IRVING  
DIP CASE 19-13930 EDPA  
278 THORNTON RD  
THORNTON PA 19371

Page: 1 of 3  
Statement Period: Jun 28 2019-Jul 26 2019  
Cust Ref #: 4351084070-039-Y-###  
Primary Account #: 435-1064070



Chapter 11 Checking

LEWIS M IRVING  
DIP CASE 19-13930 EDPA

Account # 435-1064070

ACCOUNT SUMMARY

Beginning Balance	0.00	Average Collected Balance	10,212.11
Deposits	22,651.78	Interest Earned This Period	0.00
Checks Paid	8,974.16	Interest Paid Year-to-Date	0.00
Electronic Payments	1,667.37	Annual Percentage Yield Earned	0.00%
Ending Balance	12,010.25	Days in Period	30

DAILY ACCOUNT ACTIVITY

Deposits

POSTING DATE	DESCRIPTION	AMOUNT
06/26	DEPOSIT	1,005.73
07/02	DEPOSIT	2,187.47
07/03	DEPOSIT	8,000.00
07/03	DEPOSIT	8,908.58
07/15	DEPOSIT	1,550.00
07/25	DEPOSIT	1,000.00
Subtotal:		22,651.78

Checks Paid

DATE	SERIAL NO.	AMOUNT	DATE	SERIAL NO.	AMOUNT
07/10	101	8,000.00	07/17	105*	42.54
07/15	102	806.62	07/23	107*	325.00
Subtotal:					8,974.16

Electronic Payments

POSTING DATE	DESCRIPTION	AMOUNT
07/05	ACH DEBIT, HARLAND CLARKE CHK ORDERS *KKV***703741L7	11.95
07/12	DEBIT POS, *****30050168855, AUT 071219 DDA PURCHASE THE HOME DEPOT 4121 GLEN MILLS * PA	136.62
07/12	DEBIT POS, *****30050168855, AUT 071219 DDA PURCHASE CONCORD PIKE 1 WILMINGTON * DE	41.41
07/16	ELECTRONIC CK PMT-ARC, DELMARVA POWER CHECKPAYMT 0103	90.92
07/17	DEBIT CARD PURCHASE, *****30050168855, AUT 071519 VISA DDA PUR NEW JERSEY E ZPASS 888 288 8885 * NJ	29.74
07/18	ELECTRONIC CK PMT-ARC, DISCOVER ARC PAYMENTS 108	200.00
07/18	DEBIT POS, *****30050168855, AUT 071819 DDA PURCHASE THE MENS WEARHOUSE 52 WILMINGTON * DE	177.99

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to [www.tdbank.com](http://www.tdbank.com)

Bank Deposits Protected by FDIC. Bank, N.A. is a member of FDIC.





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STATEMENT OF ACCOUNT

LEWIS M IRVING  
DIP CASE 19-13930 EDPA

Page  
Statement Period  
Cust Ref #  
Primary Account #

3 of 3  
Jun 26 2019-Jul 25 2019  
4351064070-038-T-###  
435-1064070

DAILY ACCOUNT ACTIVITY

Electronic Payments (continued)

POSTING DATE	DESCRIPTION	AMOUNT
07/19	DEBIT CARD PURCHASE, *****30050168855, AUT 071819 VISA DDA PUR WWW SUPERBRIGHTLEDS CO HTTPSWWW SUPE * MO	78.10
07/19	DEBIT CARD PURCHASE, *****30050168855, AUT 071819 VISA DDA PUR WWW SUPERBRIGHTLEDS CO HTTPSWWW SUPE * MO	58.26
07/19	DEBIT CARD PURCHASE, *****30050168855, AUT 071819 VISA DDA PUR WWW SUPERBRIGHTLEDS CO HTTPSWWW SUPE * MO	36.16
07/22	DEBIT POS, *****30050168855, AUT 072019 DDA PURCHASE COSTCO GAS 1114 GLEN MILLS * PA	48.46
07/23	ELECTRONIC PMT-WEB, USAA.COM PAY EXT P&C 29501652	756.78
	Subtotal:	1,667.37

DAILY BALANCE SUMMARY

DATE	BALANCE	DATE	BALANCE
06/26	0.00	07/16	12,764.26
06/26	1,005.73	07/17	12,691.98
07/02	3,193.20	07/18	12,313.99
07/03	20,101.78	07/19	12,141.47
07/05	20,089.83	07/22	12,092.01
07/10	12,069.83	07/23	11,010.25
07/12	11,911.80	07/25	12,010.25
07/15	12,855.18		

Call 1-800-937-2000 for 24-hour Bank-by-Phone services or connect to [www.tdbank.com](http://www.tdbank.com)

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In re \_\_\_\_\_  
Debtor

Case No. \_\_\_\_\_  
Reporting Period: \_\_\_\_\_

**STATEMENT OF OPERATIONS**  
(Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

REVENUES		Cumulative Filing to Date
Gross Revenues	\$5,700.00	\$5,700.00
Less: Returns and Allowances		
Net Revenue	\$5,700.00	\$5,700.00
<b>COST OF GOODS SOLD</b>		
Beginning Inventory	0	0
Add: Purchases	0	0
Add: Cost of Labor	0	0
Add: Other Costs (attach schedule)	0	0
Less: Ending Inventory	0	0
Cost of Goods Sold	0	0
Gross Profit	0	0
<b>OPERATING EXPENSES</b>		
Advertising	0	0
Auto and Truck Expense	\$200.00	\$200.00
Bad Debts	0	
Contributions	0	
Employee Benefits Programs	0	
Insider Compensation*	0	
Insurance	250	250
Management Fees/Bonuses	0	0
Office Expense	0	0
Pension & Profit-Sharing Plans	0	0
Repairs and Maintenance	0	0
Rent and Lease Expense	0	0
Salaries/Commissions/Fees	0	0
Supplies	0	0
Taxes - Payroll	0	0
Taxes - Real Estate	0	0
Taxes - Other	0	0
Travel and Entertainment	0	0
Utilities	\$1,418.72	\$1,418.72
Other (attach schedule)	\$1,825.77	\$1,825.77
Total Operating Expenses Before Depreciation	\$3,644.49	\$3,644.49
Depreciation/Depletion/Amortization		
Net Profit (Loss) Before Other Income & Expenses	\$2,005.51	\$2,005.51
<b>OTHER INCOME AND EXPENSES</b>		
Other Income (attach schedule)	0	
Interest Expense	0	
Other Expense (attach schedule)	0	
Net Profit (Loss) Before Reorganization Items	0	
<b>REORGANIZATION ITEMS</b>		
Professional Fees	0	
U. S. Trustee Quarterly Fees	0	
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	0	
Gain (Loss) from Sale of Equipment	0	
Other Reorganization Expenses (attach schedule)	0	
Total Reorganization Expenses	0	
Income Taxes	0	
Net Profit (Loss)	\$0	\$

\*"Insider" is defined in 11 U.S.C. Section 101(31).



In re: Debtors

Case No. 19-13930  
Reporting Period JULY 2019

### BALANCE SHEET

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from postpetition obligations.

ASSETS	DEBIT BALANCE AT END OF CURRENT PERIOD OR END OF MONTH	BOOK VALUE ON PETITION DATE
<b>CURRENT ASSETS</b>		
Unrestricted Cash and Equivalents	\$22,651.78	\$22,651.78
Restricted Cash and Cash Equivalents (see continuation sheet)		
Accounts Receivable (Net)		
Notes Receivable		
Inventories		
Prepaid Expenses		
Professional Retainers		
Other Current Assets (attach schedule)		
<b>TOTAL CURRENT ASSETS</b>	<b>\$22,651.78</b>	<b>\$22,651.78</b>
<b>PROPERTY AND EQUIPMENT</b>		
Real Property and Improvements	\$1,480,000.00	\$1,480,000.00
Machinery and Equipment		
Furniture, Fixtures and Office Equipment		
Leasehold Improvements		
Vehicles	\$73,500.00	\$73,500.00
Less Accumulated Depreciation		
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$1,553,500.00</b>	<b>\$1,553,500.00</b>
<b>OTHER ASSETS</b>		
Loans to Insiders*	0	0
Other Assets (attach schedule)	0	0
<b>TOTAL OTHER ASSETS</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>\$1,576,151.78</b>	<b>\$1,576,151.78</b>

LIABILITIES AND OWNER EQUITY	DEBIT BALANCE AT END OF CURRENT PERIOD OR END OF MONTH	BOOK VALUE ON PETITION DATE
<b>LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)</b>		
Accounts Payable		
Taxes Payable (refer to FORM MCR-4)		
Wages Payable		
Notes Payable		
Rent / Leases - Building/Equipment		
Secured Debt / Adequate Protection Payments	\$925,000.00	\$925,000.00
Professional Fees		
Amounts Due to Insiders*		
Other Postpetition Liabilities (attach schedule)		
<b>TOTAL POSTPETITION LIABILITIES</b>	<b>\$925,000.00</b>	<b>\$925,000.00</b>
<b>LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)</b>		
Secured Debt		
Priority Debt		
Unsecured Debt		
<b>TOTAL PRE-PETITION LIABILITIES</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>\$</b>
<b>OWNER EQUITY</b>		
Capital Stock		
Additional Paid-In Capital		
Partners' Capital Account		
Owner's Equity Account		
Retained Earnings - Pre-Petition		
Retained Earnings - Postpetition		
Adjustments to Owner Equity (attach schedule)		
Postpetition Contributions (Distributions) (Draws) (attach schedule)		
<b>NET OWNER EQUITY</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL LIABILITIES AND OWNERS' EQUITY</b>	<b>\$1,576,151.78</b>	<b>\$1,576,151.78</b>

\*"Insider" is defined in 11 U.S.C. Section 101(31)

for re ..... Debtor

**SCHEDULE OF RETAINERS PAID TO PROFESSIONALS**  
(This schedule is to include each Professional paid a retainer.)

Payee	Check		Name of Payor	Amount	Amount Applied to Date	Balance
	Date	Number				
David Scholl	6/19/2019		Haven Memorial Park Cemetery & Crematory	\$10,000.00	\$40,000.00	0
David Scholl	6/19/2019		Lewis M. Irving	<del>10,000.00</del>	<del>\$5,000.00</del>	0
				<u>\$15,000.00</u>		
				<u>\$12,273.90</u>		

Identify all Evergreen Retainers

Properties	Value	Debt
1663 Cross Tee Court, Oldsmar, FL 34677	\$ 450,000.00	\$ 330,000.00
32006 River Road, Millsboro, DE 19966	\$ 240,000.00	\$ 230,000.00
58 E Mowry Street, Chester, PA 19013	\$ 30,000.00	0
278 Thornton Road, Thornton, PA 19373	\$ 575,000.00	\$ 340,000.00
49 Concord Road, Aston, PA 19063	\$ 185,000.00	0
<b>TOTAL VALUE</b>	<b>\$ 1,480,000.00</b>	<b>\$ 900,000.00</b>

Assets/Vehicles	Value	Debt
2005 Mercedes	\$ 6,500.00	0
2017 Jeep	\$ 22,000.00	\$ 10,000.00
2014 Mercedes	\$ 35,000.00	\$ 15,000.00
2007 Escalade	\$ 10,000.00	0
<b>TOTAL VALUE</b>	<b>\$ 73,500.00</b>	<b>\$ 25,000.00</b>

In re Lewis M. Irving  
Debtor

### ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation		Amount
Total Accounts Receivable at the beginning of the reporting period		
+ Amounts billed during the period		
- Amounts collected during the period		
Total Accounts Receivable at the end of the reporting period		

Accounts Receivable Aging		Amount
0 - 30 days old		
31 - 60 days old		
61 - 90 days old		
91+ days old		
Total Accounts Receivable		
Amount considered uncollectible (Bad Debt)		
Accounts Receivable (Net)		

### DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		✓
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		✓
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	<del>✓</del>	✓ (IN PROCESS)
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	✓	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.	✓ DIP	